

Message Text

UNCLASSIFIED

PAGE 01 STATE 087084
ORIGIN IO-14

INFO OCT-01 EUR-12 ISO-00 L-03 PER-05 CPR-01 TRSE-00
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IO/IBC:RVHENNES

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R 050148Z APR 78
FM SECSTATE WASHDC
TO AMEMBASSY VIENNA

UNCLAS STATE 087084

E.O. 11652: N/A

TAGS: AORG, UN

SUBJECT: TAXATION OF LUMP SUM UN PENSION PAYMENTS

REFS: (A) STATE 37687; (B) VIENNA 1570

1. DEPARTMENT APPRECIATES INFORMATION IN VIENNA 1570.
 2. DEPARTMENT NEEDS TO KNOW WHETHER UNIDO HEADQUARTERS AGREEMENT ALSO APPLIES TO ALL UN OR UN SPECIALIZED AGENCY PERSONNEL IN AUSTRIA. IF NOT, WHAT IS AUSTRIAN TAX POLICY WITH RESPECT TO LUMP SUM PENSION PAYMENTS AND DEATH BENEFITS RECEIVED BY EMPLOYEES NOT COVERED BY UNIDO AGREEMENT?
 3. FURTHER, DEPARTMENT NEEDS TO KNOW WHETHER AUSTRIA TAXES LUMP SUM PENSION PAYMENTS AND DEATH BENEFITS RECEIVED BY AUSTRIAN NATIONALS WHO WORK FOR INTERNATIONAL ORGANIZATIONS OUTSIDE AUSTRIA.
 4. IF PAYMENTS ARE TAXED, PLEASE ASCERTAIN AND ADVISE IF UNCLASSIFIED
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- THE HOST COUNTRY AUTHORIZES THE INTERNATIONAL ORGANIZATION TO REIMBURSE AFFECTED PARTICIPANTS THROUGH (1) THAT COUNTRY'S SHARE OF AN ORGANIZATION'S TAX EQUALIZATION FUND, (2) A TAX REIMBURSEMENT AGREEMENT OR (3) OTHER MEANS.
5. IF PAYMENTS ARE NOT TAXED, PLEASE ASCERTAIN AND ADVISE IF THE EXEMPTION RESULTS FROM ADHERENCE TO (1) THE CON-

VENTION OF PRIVILEGE AND IMMUNITIES, OF THE UNITED
NATIONS, (2) THE CONVENTION ON PRIVILEGES AND IMMUNITIES
OF THE SPECIALIZED AGENCIES, (3) A PROVISION OF THE
NATIONAL TAX CODE, OR (4) OTHER REASONS. VANCE

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: n/a
Control Number: n/a
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Draft Date: 05 apr 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
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Enclosure: n/a
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Expiration:
Film Number: D780146-1002
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
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Legacy Key: link1978/newtext/t19780489/aaaacxvl.tel
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Office: ORIGIN IO
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
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TAGS: AORG, UN
To: VIENNA
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